

328

For the calendar year 2001. Fiscal year taxpayers with taxable years ending during 2001 must use the 2000 Form 328. No NEV credit is allowed for taxable years ending after December 31, 2001.

Attach to your return and mail to

Arizona Department of Revenue, P.O. Box 29206, Phoenix, AZ, 85038-9206

Name(s) as shown on Form 140, 140PY, 140NR, 140X, 120, 120A, 120S, 120X or 165

Your Social Security Number or Federal Employer ID Number

NOTE: There may be a compliance audit when the department processes this credit form. This will cause a longer than normal processing time for your return.

Credit Eligibility

Only individuals, corporations, and S corporations may take this credit. A partnership may pass this credit through to its partners. **An estate or a trust cannot take this credit.** To be eligible for a tax credit, all of the following must apply:

- You must have placed the order to lease or purchase the vehicle before October 20, 2000. Purchases made, orders placed, or contracts entered into after October 19, 2000 are not eligible for a tax credit.
- You must have filed Arizona Form, *Notice of Intent to Claim Alternative Fuel Tax Credit or Opt Out Payment*, or Arizona Form, *Notice of Intent to Claim Alternative Fuel Tax Credit for Neighborhood Electric Vehicle* to the Office of Alternative Fuel Recovery/Department of Revenue by January 2, 2001.
- The taxpayer must have paid in full for the vehicle **before** December 1, 2000.
- The vehicle must be registered in Arizona for 36 months.
- The taxpayer cannot transfer the vehicle to any person, other than a member of the taxpayer's immediate family or a person who resides in the same household as the taxpayer, for 36 months after the initial registration of the vehicle as an AFV.
- A taxpayer that takes a credit for a NEV purchased or leased on or after July 1, 2000, cannot use that vehicle on a golf course for purposes other than maintenance of the golf course. If the vehicle is ever used on the golf course for other than maintenance purposes, the entire credit is subject to recapture, and the taxpayer will also be subject to a \$1,000 fine.

Part I Credit Intent Notice

- 1 Did you file Arizona Form, *Notice of Intent to Claim Alternative Fuel Tax Credit or Opt Out Payment* or Arizona Form, *Notice of Intent to Claim Alternative Fuel Tax Credit for Neighborhood Electric Vehicle*, to the Office of Alternative Fuel Recovery/Department of Revenue by January 2, 2001?
- If you did not file this form by January 2, 2001, you may complete Form 328 and attach an explanation of why you did not file the intent form by the deadline. For more information, see page 2 of the instructions.

Yes
☐

No
☐

Part II Credit for Purchase or Lease of New NEVs

2 Enter the number of new NEVs purchased or leased for use in Arizona during the taxable year		2	
		NEV 1	NEV 2
3 Enter the Vehicle Identification Number (VIN) for each NEV.....	3		
4 Enter the cost of each NEV. See page 3 of the instructions before completing line 4	4	\$	\$
5 Enter the date on which you entered into the purchase order/agreement to purchase or lease each vehicle.....	5		
6 Enter the date on which you paid in full for the vehicle.....	6		
7 Enter the date on which you took delivery of each NEV.....	7		
8 Multiply the amount on line 4 in each column by 50% (.50)	8	\$	\$
9 Enter the amount from line 8 or \$1000, whichever is more	9	\$	\$
10 Add the amounts on line 9 in each column, and enter the result	10		00
11 Total from continuation sheets if applicable	11		00
12 Add lines 10 and 11. Enter the total.....	12		00

Part III Certification for Credit

- 13 I certify that the NEV for which a credit is being claimed has not been and will not be used on a golf course except for use as a maintenance vehicle for the golf course.

Signature_____
Title (if applicable)_____
Date

- If an individual claiming this credit is the purchaser of the NEV, the individual must sign this certification.
- If a corporation or an S corporation is claiming this credit, or if an S corporation is passing this credit through to its shareholders, one of the officers authorized to sign the corporate return must sign this certification.
- If a partnership is passing this credit through to its partners, one of the partners authorized to sign the partnership return must sign this certification.
- If the credit is for a leased NEV and the lessee and lessor are sharing the credit, the lessee must sign this certification on the lessee's Form 328, and the lessor must sign this certification on the lessor's Form 328.
- If the NEV is or has been used on a golf course for purposes other than maintenance of the golf course, you may not take a credit for that NEV. If the NEV is used at any time on a golf course for purposes other than maintenance of the golf course after a credit is taken, then the credit is subject to recapture and you must also pay a civil penalty of \$1,000.

Part IV Lessor/Lessee Agreement

- 14 Have you entered into a lease agreement for the NEV that provides for the lessor to share the credit with the lessee? *See instructions.*

Yes
☐No
☐

If you answered, "No", skip lines 15 through 22.

If you answered, "Yes", complete lines 15 through 22.

- 15 Is this form being completed by the lessor or the lessee? *Check the applicable box.....*

Lessor
☐Lessee
☐

If this form is being completed by the lessor and you have entered into lease agreements with multiple lessees, complete a separate schedule for each lessee that shows the information requested on lines 16 through 22 below. Attach these schedules to Form 328 when you file your return.

- 16 Vehicle Identification Number: _____

- 17 Name of lessor: _____

- 18 Lessor's TIN: _____

- 19 Lessor's share of the amount of credit on Part II, line 12

19		00
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- 20 Name of lessee: _____

- 21 Lessee's TIN: _____

- 22 Lessee's share of the amount of credit on Part II, line 12.....

22		00
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Part V S Corporation Credit Election and Shareholder's Share of Credit

- 23 The S corporation has made an irrevocable election for the taxable year ending December 31, 2001 to:

(*Check only one box*)

☐ Claim the credit as shown on Part II, line 12, or Part IV, line 19 (if a lessor), or Part IV, line 22 (if a lessee) for the taxable year mentioned above;
OR

☐ Pass the credit as shown on Part II, line 12, or Part IV, line 19 (if a lessor), or Part IV, line 22 (if a lessee) for the taxable year mentioned above through to its shareholders

Signature_____
Title_____
Date

If passing the credit through to the shareholders, complete lines 24 through 26 separately for each shareholder. Furnish each shareholder with a copy of the completed Form 328.

- 24 Name of shareholder: _____

- 25 Shareholder's TIN: _____

- 26 Shareholder's share of the amount on Part II, line 12, or Part IV, line 19 (if the S corporation is a lessor), or Part IV, line 22 (if the S corporation is a lessee)

26		00
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Part VI Partner's Share of Credit

Complete lines 27 through 29 separately for each partner. Furnish each partner with a copy of the completed Form 328.

27 Name of partner: _____

28 Partner's TIN: _____

29 Partner's share of the amount on Part II, line 12, or Part IV, line 19 (if the partnership is a lessor), or Part IV, line 22 (if the partnership is a lessee).....

29 00

Part VII Available Credit Carryover

	(a) Carryover Credit From Taxable Year	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover <i>Subtract column (c) from column (b) or see instructions if required to complete Part XV.</i>
30	1999	\$	\$	\$
31	2000	\$	\$	\$
32	TOTAL AVAILABLE CARRYOVER			\$

Part VIII Total Available Credit

33 Current year's credit: Individuals, corporations, and S corporations electing to take the credit, enter the amount from Part II, line 12, or if lessor, from Part IV, line 19, or if a lessee, from Part IV, line 22.

S corporation shareholders, enter the amount from Part V, line 26. Partners of a partnership, enter the amount from Part VI, line 29

33	00
34	00
35	00

34 Available credit carryover from Part VII, line 32, column (d)

35 Total available credit: *Add lines 33 and 34, and enter the total*

• Individuals, enter the total available credit on Arizona Form 301, Part I, line 23.

• Corporations, including S corporations that elected to take the credit, enter the total available credit on Arizona Form 300, Part I, line 19.

Part IX Credit Recapture for NEVs Used on a Golf Course for Other Than Maintenance Purposes

(Applicable to NEVs purchased or leased on or after July 1, 2000.)

36 Enter the number of NEVs purchased or leased on or after July 1, 2000, for which a credit was claimed, that were used on a golf course for purposes other than maintenance. Also, *complete Form 328-P*.....

36 00

37 Enter the Vehicle Identification Number (VIN) for each NEV purchased on or after July 1, 2000, for which a credit was claimed, that was used on a golf course for other than maintenance purposes

38 Enter the taxable year in which each NEV was purchased or leased

39 Enter the amount of credit for which each NEV was eligible

40 Amount of credit subject to recapture (100%): *Add the amounts on line 39 in each column, and enter the result*

40 00

	VEHICLE 1	VEHICLE 2	VEHICLE 3
37			
38			
39	\$	\$	\$

Part X Credit Recapture for NEV Owners That No Longer Own the NEV or That No Longer Have the NEV Registered in Arizona (applicable to NEVs purchased or leased on or after January 1, 2000)

- 41 Enter the number of NEVs for which you claimed a credit that are no longer eligible for the credit. Do not enter the same vehicles here that you entered on line 36

41

- 42 Enter the Vehicle Identification Number (VIN) for each NEV that no longer qualifies for the credit. Do not enter the same NEV here that you entered on line 37

	VEHICLE 1	VEHICLE 2	VEHICLE 3
42			
43			
44			
45	\$	\$	\$
46	\$	\$	\$
47			00

- 43 Enter the date on which the NEV was placed into service

43

- 44 Enter the date on which the event that caused the recapture occurred.....

44

- 45 Enter the amount of credit for which each NEV was eligible

45

- 46 Amount of credit subject to recapture: If the date on line 44 is within 12 months from the date on line 43, multiply the amount on line 45 by 100% (1). If the date on line 44 is more than 12 months but within 24 months from the date on line 43, multiply the amount on line 45 by 66 2/3% (.666). If the date on line 44 is more than 24 months but within 36 months from the date on line 43, multiply the amount on line 45 by 33 1/3% (.333).....

46

- 47 Add the amounts on line 46 in each column, and enter the result.....

47

00

Part XI Total Recapture

- 48 Add the amount on Part IX, line 40 and on Part X, line 47, and enter the total

48

00

Part XII Lessor/Lessee Information for Credit Recapture

- 49 Have you entered into a lease agreement for any NEV listed on line 37 or line 42 that provides that the lessor may share the credit with the lessee? See instructions.....
If you answered, "No", skip lines 50 through 56.
If you answered, "Yes", complete lines 50 through 56

Yes
☐No
☐

- 50 Is this form being completed by the lessor or the lessee? Check the applicable box.....
If this form is being completed by the lessor and you have entered into lease agreements with multiple lessees for NEVs listed on line 37 or line 42, complete a separate schedule for each lease that shows the information requested on lines 51 through 56 below. Attach these schedules to Form 328 when you file your return.

Lessor
☐Lessee
☐

- 51 Name of lessor:

- 52 Lessor's TIN:

- 53 Lessor's share of the amount of credit recapture on Part XI, line 48.....

53

00

- 54 Name of lessee:

- 55 Lessee's TIN:

- 56 Lessee's share of the amount of credit recapture on Part XI, line 48.....

56

00

Part XIII S Corporation Shareholder Information for Credit Recapture

- 57 If the credit was passed through from an S corporation to its shareholders, the S corporation must complete lines 57a through 57c separately for each shareholder.

- 57a Name of shareholder:

- 57b Shareholder's TIN:

- 57c Shareholder's share of the amount on Part XI, line 48, or Part XII, line 53 (if the S corporation is a lessor), or Part XII, line 56 (if the S corporation is a lessee).....

57c

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Part XIV Partnership Partner Information for Credit Recapture

58 If the credit was passed through from a partnership to its partners, the partnership must complete lines 58a through 58c separately for each partner.

58a Name of partner: _____

58b Partner's TIN: _____

58c Partner's share of the amount on Part XI, line 48; or Part XII, line 53 (if the partnership is a lessor); or Part XII, line 56 (if the partnership is a lessee)

58c		00
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Part XV All Taxpayers Subject to the Recapture

59 Enter the taxable year(s) in which you took a credit or credit carryover for each disqualified NEV

59		
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60 Enter the total amount of credit originally allowable for each disqualified NEV. If you were a lessor, lessee, partner, or an S corporation shareholder, enter that portion of the allowable credit that was originally allocated to you

60		00
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61 Enter the total amount of the credit to be recaptured

61		00
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• Individuals, corporations, and S corporations, enter the amount from Part XI, line 48; or if a lessor, enter the amount from Part XII, line 53; or if a lessee, enter the amount from Part XII, line 56.

• S corporation shareholders, enter the amount from Part XIII, line 57c.

• Partners of a partnership, enter the amount from Part XIV, line 58c.

62 Subtract line 61 from line 60, and enter the result. This is the amount of credit allowable on disqualified NEVs

62		00
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63 Amount of credit on line 60 applied to your 2000 tax liability

63		00
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64 Subtract line 63 from line 62, and enter the result

64		00
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If the result is a *positive* number, this is the amount of credit carryover remaining that you may use in future taxable years. If a positive number, enter that amount on Part VII, line 30 or line 31, column (d).

If the result is a *negative* number, this is the amount of credit that you have already taken that you must recapture. If a negative number, enter "zero" on Part VII, line 30 or line 31, column d.

• Individuals, also enter this amount *as a positive number* on Form 301, Part II, line 32.

• Corporations, including S corporations that elected to claim the credit, also enter this amount *as a positive number* on Form 300, Part II, line 25.

ARIZONA FORM
328P

Neighborhood Electric Vehicle Penalty

2001

Name _____
Address _____

- 1 Enter the number of NEVs that were purchased or leased on or after July 1, 2000 for which a credit was claimed that were used on a golf course for purposes other than maintenance
- 2 Penalty
- 3 *Multiply the amount on line 2 by the number on line 1*

1		
2	\$1000	00
3	\$	00

Make check payable to Arizona Department of Commerce. Mail with this form to:
Arizona Department of Commerce Energy Office
Attention: Alternative Fuel Vehicle Program
3800 North Central Avenue
Phoenix, AZ 85012